Government of Saskatchewan

Annual Report 1983-84

Saskatchewan Liquor Board

85-1406/

The Honourable Frederick W. Johnson,
Lieutenant Governor of the
Province of Saskatchewan.

Dear Sir:

I have the honour to hereby transmit the annual report of the Saskatchewan Liquor Board for the year ending March 31, 1984.

Yours sincerely,

George McLeod,
Minister in Charge,
Saskatchewan Liquor Board.

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Regina, Saskatchewan
August 20, 1984

The Honourable G. McLeod,
Minister in Charge,
Saskatchewan Liquor Board.

I have the honour to submit pursuant to Section 222 of The Liquor Act the fifty-ninth annual report for the fiscal year ending March 31, 1984.

I wish to express my thanks to all of our employees for their support and good service throughout the year.

Respectfully submitted,

Martin Pederson
Chairman.

General Manager's Report

1983-84 was an exciting year of change for the Saskatchewan Liquor Board. Our major challenges were to improve customer service and at the same time become more productive. In our stores, we employed a three-pronged approach to improve service. One, training employees on how to provide high quality customer service, i.e. how to greet customers, handling customer complaints, etc. Two, training employees in product knowledge so that they could provide informed responses to customer inquiries. Three, providing a better shopping environment in our stores using display cabinets, posters and pre-recorded background music. These efforts have all been successful, judging by the favourable response we have received from both our customers and the media.

Customer service has also improved among our Special Liquor Vendors. Many have converted their retail outlets to the self-serve format and in the process enlarged their product selection. It is our desire to have Special Liquor Vendors, together with our stores, provide the best service possible to all our customers in every corner of the province.

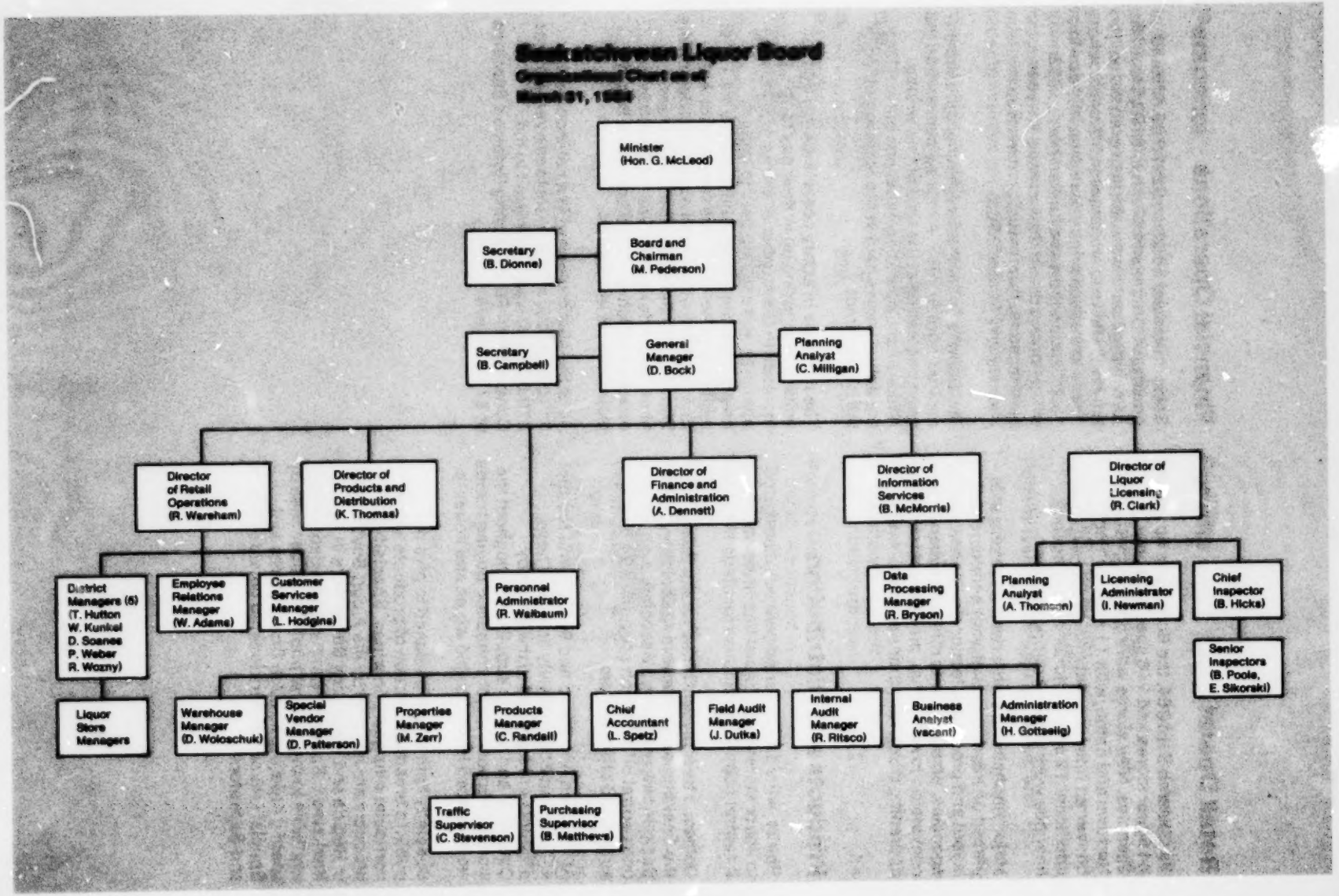
Our other major objective in 1983/84 was, and continues to be, to improve our productivity. Last year saw several changes designed to achieve this goal. On the productivity-through-technology side, the Board started a point of sale project. This project will replace our existing cash registers with "intelligent" point of sale cash registers. With this equipment we can significantly reduce the cost of pricing and counting inventory as well as provide better overall stock control. The Board has also been experimenting with various other types of store equipment in our efforts to improve store efficiency.

Another major productivity gain was the Head Office amalgamation of the Liquor Board and Liquor Licensing Commission which should result in long term administrative and overhead cost reductions. As for improving productivity-through-people, the Liquor Board began implementation of the "Management of Human Performance" program. This program strives to improve employee's performance by better training, motivation and management.

Our financial and operating highlights for 1983/84 were mixed. We saw almost a 6% volume decline in spirit sales which is our major income earning product line. Wine sales remained relatively stable, with a decrease in sparkling wines offset by an increase in white table wines, especially the imported variety which benefited from favourable foreign exchange rates. Beer sales increased 2%, which is in keeping with the increase in the drinking population. While overall volumes, specifically per capita volumes, are down dollar sales and gross profit are up by 10% and 18% respectively. These increases were primarily due to increased federal taxes, supplier price increases and restructured Liquor Board markups.

The outlook for 1984/85 year is for a further decline in volume sales however, further improvements will be made in customer service and productivity.

In closing, I would like to express my sincere thanks to all of my staff for their efforts and dedication.


Saskatchewan Liquor Board
Organizational Chart as at
March 31, 1984
Minister
(Hon. G. McLeod)
Secretary
(B. Dionne)
Board and
Chairman
(M. Pederson)
Secretary
(B. Campbell)
General
Manager
(D. Bock)
Planning
Analyst
(C. Milligan)
Director
of Retail
Operations
(R. Wareham)
Director of
Products and
Distribution
(K. Thomas)
Director of
Finance and
Administration
(A. Dennett)
Director of
Information
Services
(B. McMorris)
Director of
Liquor
Licensing
(R. Clark)
District
Managers (5)
(T. Hutton
W. Kunkel
D. Soanes
P. Weber
R. Wozny)
Employee
Relations
Manager
(W. Adams)
Customer
Services
Manager
(L. Hodgins)
Personnel
Administrator
(R. Walbaum)
Data
Processing
Manager
(R. Bryson)
Planning
Analyst
(A. Thomson)
Licensing
Administrator
(I. Newman)
Chief
Inspector
(B. Hicks)
Senior
Inspectors
(B. Poole,
E. Sikorski)
Liquor
Store
Managers
Warehouse
Manager
(D. Woloschuk)
Special
Vendor
Manager
(D. Patterson)
Properties
Manager
(M. Zerr)
Products
Manager
(C. Randall)
Chief
Accountant
(L. Spetz)
Field Audit
Manager
(J. Dutka)
Internal
Audit
Manager
(R. Ritsco)
Business
Analyst
(vacant)
Administration
Manager
(H. Gottselig)
Traffic
Supervisor
(C. Stevenson)
Purchasing
Supervisor
(B. Matthews)

Retail Operations

As of March 31, 1984, the Board was operating 84 liquor stores and 146 special vendor agencies. New stores were opened in Buffalo Narrows and Eston, with 11 stores being converted from conventional to self-serve. An additional 12 special liquor vendor agency licences were granted during the year.

Major emphasis in stores during the year was placed on improving customer service, shelf layout and product selection. In special vendor agencies, emphasis was directed towards conversion to self-serve, product selection and upgrading of operating standards.

Products and Distribution

Spirits, wine and imported beer are distributed to liquor stores and special liquor vendors from a central bonded warehouse located in Regina.

Domestic beer is distributed for the Board by the Saskatchewan Brewers Association. The Saskatchewan Brewers Association operates one central office which provides a 24 hour automated order system.

At year end, the Board had 970 general product listings and 300 specialty listings. These products are supplied to the Board by Canadian and foreign suppliers throughout the world. This year, major consumer buying trends were noticed in white table wines and liqueurs.

Specialty listings are designed to give the public a broader selection of products with a particular emphasis on wines. Specialty products are handled by the Albert South store in Regina and the Sturdy Stone store in Saskatoon. Specialty products are also available to the general public and licensees by special ordering through Board stores and Special Liquor Vendors located outside Regina and Saskatoon.

Financial Operations

Sales increased 10.2% to $297,109,739 and gross profit increased 17.6% to $129,514,976. As sales volumes were down overall the gains are attributable to increases in liquor prices. These increased prices were primarily due to a 13.2% excise increase September 1, 1983 which followed a 15.2% increase the year before and restructured Board markup in January and April of 1983.

The Board's collective bargaining agreement expired April 9/1983. A new agreement had not been negotiated at the time of this writing. Accordingly, operating expenses only reflect the actual wages paid at the rates specified in the old contract.

The increase in salary costs is mainly due to employees moving up in their pay range, an increase in the number of stores with Monday openings and salaries paid to replace employees attending training programs. Other major expense increases were Liquor Act Enforcement which is an expense levied on the Board by the Department of Justice and Municipal Affairs and customer service expense which reflected one of the Board's major thrusts in 1983/84.

All of the above resulted in a net income of $110,385,422, a 18.9% increase over last year. $79,000,000 was transferred to the Consolidated Fund, leaving Retained Earnings of $75,634,208.

Personnel

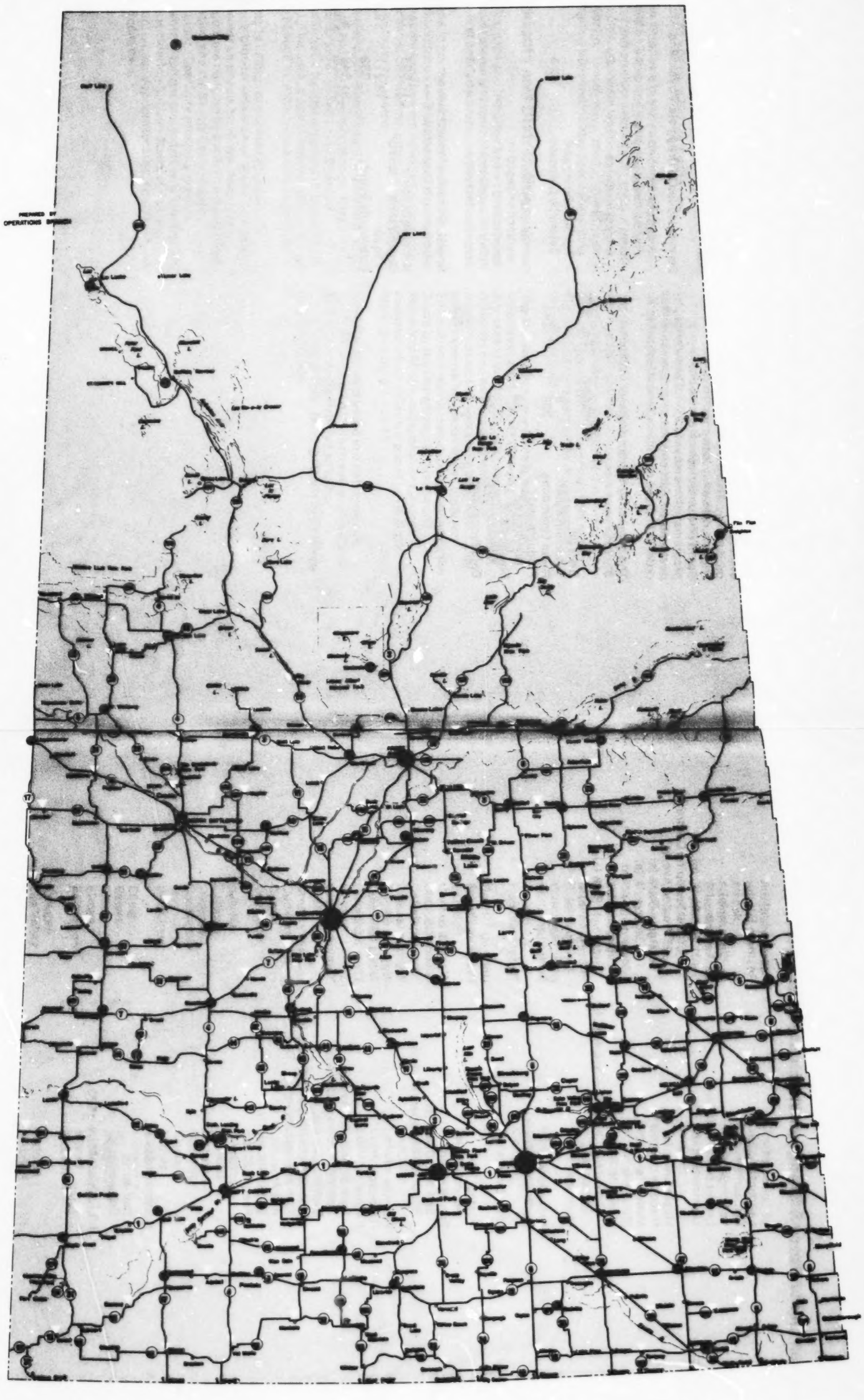
In 1983 the Board commenced work on developing and implementing a performance evaluation program to improve employee productivity. This program will be fully implemented early in the next fiscal year. The Board also undertook extensive training programs in the areas of product knowledge, customer service, and store management in order to improve our operational effectiveness.

The breakdown of the number of staff at March 31, 1984 was:

	Permanent	Part-time
General Administration	8	0
Retail Operations	229	243
Products and Distribution	33	3
Finance and Administration	39	7
Data Processing	6	1
	315	254

Permits

	1983/84	1982/83
Brewers Permits Issued	3	3
Brewers Hospitality Suite Permits Issued	3	3
Distillers Permits Issued	1	1
Permits issued to Druggists, Physicians, etc.:		
— Druggists' sale and compounding permits	8	6
— Dentists' professional use	2	4
— Physicians' professional use	9	7
— Manufacturing and Scientific purposes	29	34
Permits issued to persons engaged in business of selling church supplies — sacramental wine	2	2
Special Occasion Permits Issued: Individual and Organization —		
Non sale of liquor	12,694	12,175
Organization — sale of liquor	18,217	19,458
Community Event	332	295
	31,243	31,928



● Liquor Board Stores

Special Liquor Vendors

Saskatchewan Liquor Board Stores as at March 31, 1984

Assiniboia (s)

Battleford (s)
Biggar (s)
Broadview (s)
Buffalo Narrows (c)

Canora (s)
Carlyle (s)
Carrot River (s)
Creighton (s)

Davidson (s)

Esterhazy (s)
Estevan (s)
Eston (s)

Foam Lake (s)
Fort Qu'Appelle (s)

Gravelbourg (c)
Gull Lake (s)

Hafford (c)
Hudson Bay (s)
Humboldt (s)

Indian Head (s)
Ituna (s)

Kamsack (s)
Kelvington (s)
Kerrobert (s)
Kindersley (s)
Kipling (s)

La Loche (c)
Langenburg (s)
Lanigan (s)
La Ronge (s)
Leader (s)
Lloydminster (s)

Maple Creek (s)
Meadow Lake (c)
Melfort (s)
Melville (s)
Moose Jaw
- 100 Fairford St. and 2nd Ave. N.W. (s)
- 510 4th Ave. N.W. (s)

Moosomin (s)

Nipawin (s)
North Battleford (s)

Outlook (s)

Ponteix (s)
Preeceville (s)
Prince Albert
- 554 17th St. W. (s)
- South Hill Shoppers Mall (s)

Radville (c)
Raymore (c)
Regina
- Park St. and 10th Ave. (s)
- 10th Ave. Licensee Store (s)
- Broadway Ave (s)
- Normanview Shopping Centre (s)
- 12th Ave. and Broad (s)
- 416 Albert St. N. (s)
- 2626 28th Ave. (s)
- Pasqua St. (s)

Rosetown (s)
Rosthern (s)

St. Walburg (s)
Saskatoon
- 401 20th St. W. (c)
- Churchill Shopping Centre (s)
- 2325 Preston Ave. (s)
- Westgate Plaza (s)
- 124 3rd Ave. N. (s)
- Idylwyld North (s)
- Sutherland (s)
- Grosvenor Park (s)

Shaunavon (s)
Shellbrook (s)
Stoughton (c)
Swift Current (s)

Tisdale (s)

Unity (s)
Uranium City (s)

Wadena (s)
Wakaw (s)
Waskesiu (s)
Watrous (s)
Weyburn (s)
Wilkie (s)
Wynyard (s)

Yorkton (s)

C - Conventional
S - Self-Serve

Number of Stores:

Self-serve	74
Conventional	9
Licensee Store #500	1
Total	84

Special Liquor Vendor Outlets as at March 31, 1984

Admiral
Allan
Alsask
Alvena
Arborfield
Arcola
Avonlea

Balcarres
Balgonie
Beechy
Bengough
Big River
Birch Hills
Bjorkdale
Blaine Lake
Bruno
Buchanan
Burstall

Cabri
Candle Lake
Carnduff
Central Butte
Choiceland
Churchbridge
Climax
Cochin
Coleville
Colonsay
Consul
Coronach
Craik
Crane Valley
Cudworth
Cupar
Cut Knife

Debden
Delisle
Dinsmore
Dodsland
Domremy
Duck Lake

Eastend
Eatonia
Elbow
Elrose
Emma Lake

Fillmore
Fox Valley

Gainsborough
Glaslyn
Glenavon
Golden Prairie
Goodeve
Goodsoil
Govan
Grayson
Grenfell

Hanley
Harris
Hodgeville
Holdfast

Imperial
Invermay

Kelliher
Kenaston
Kinistino
Kinley
Kyle

Lafleche
Lake Lenore
Lampman
Landis
Langham
Leask
Lemberg
Leoville
Leroy
Loon Lake
Lucky Lake
Lumsden
Luseland

Macklin
MacNutt
Maidstone
Mankota
Marsden
Maryfield
Mayfair
Midale
Middle Lake
Milestone
Minton
Montmartre
Moose Jaw C.F.B.
Morse
Mossbank

Naicam
Neudorf
Nokomis
Norquay

Ogema
Oxbow

Pelly
Pense
Pierceland
Porcupine Plain

Quill Lake

Radisson
Redvers
Regina Beach
Rhein
Riverhurst
Rocanville
Rockglen
Rose Valley
Rouleau

St. Brieux
Saltcoats
Sedley
Shell Lake
Southey
Spiritwood
Spy Hill
Star City
Stockholm
Strasbourg
Sturgis

Theodore
Togo
Torquay
Turtleford

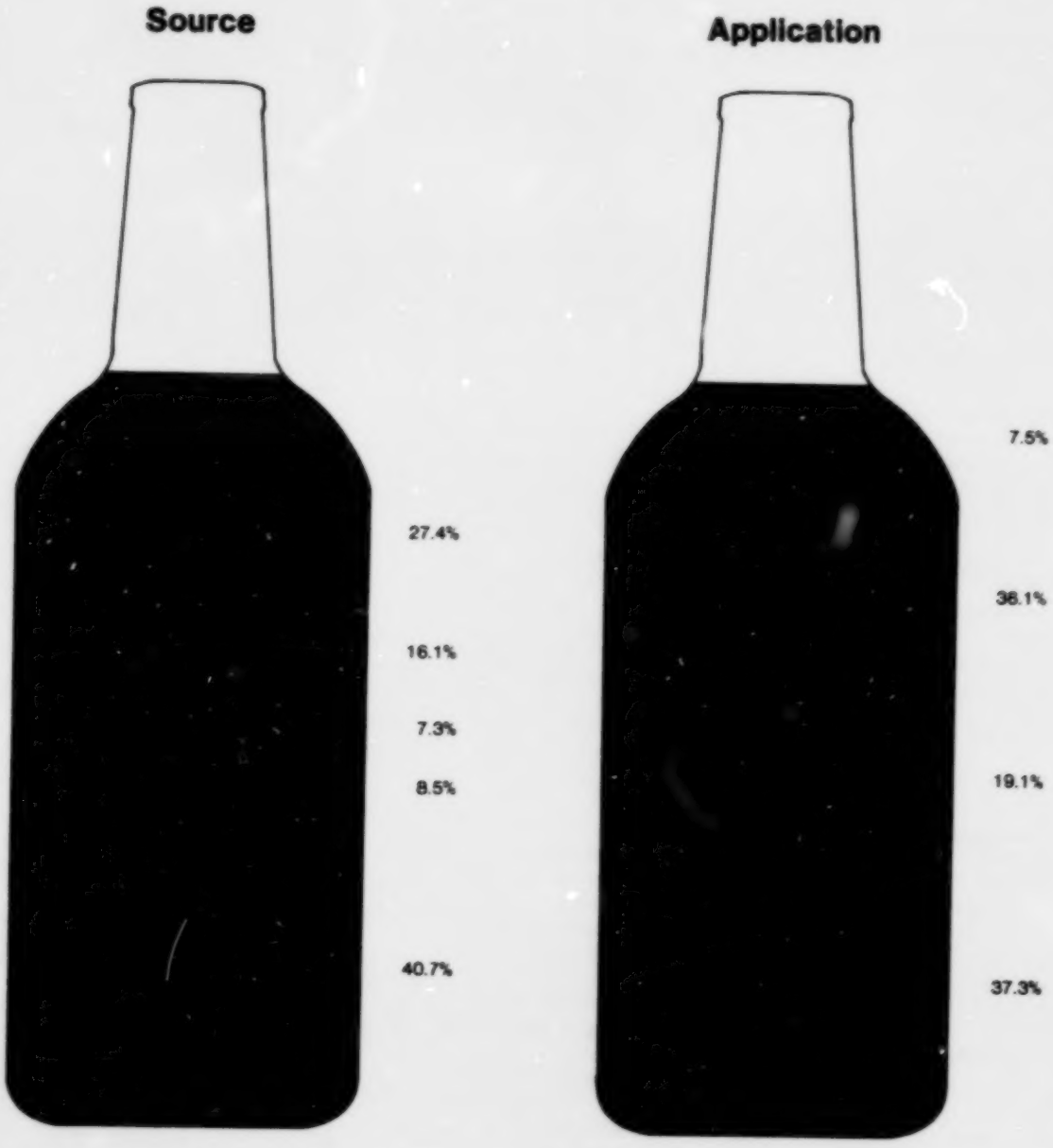
Val Marie
Vanguard
Vibank
Viscount
Vonda

Wapella
Wawota
Weirdale
Whitewood
Willow Bunch
Wishart
Wolseley
Wroxton

Yellow Creek
Young

Total Number of S.V. – 146

Revenue from the Sale of Liquor



Note: Beer bottle deposits are included in sales and cost of sales.

Board purchases domestic beer duty paid, therefore Federal Excise, Duty and Sales tax on it are best estimates.

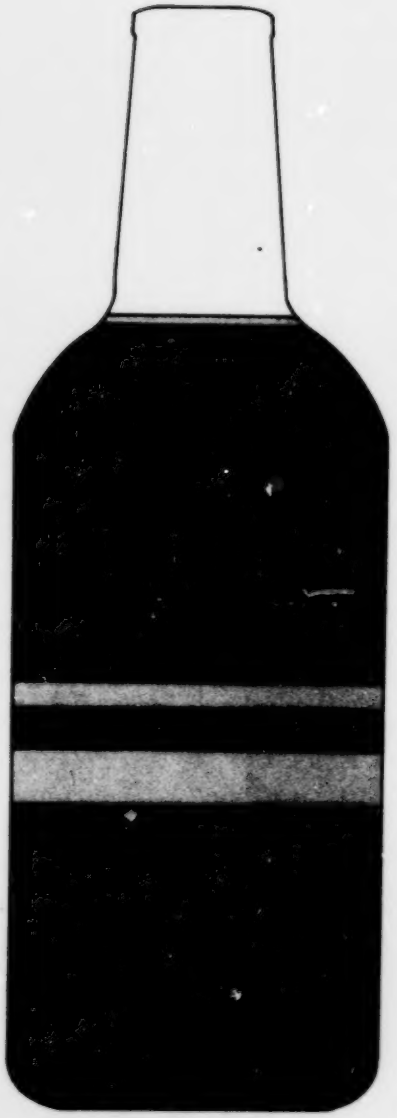
Value of Sales

Type and Origin of Liquor (In 000's of Dollars)

Fiscal year	1979-80	1980-81	1981-82	1982-83	1983-84	% Increase Over Previous year
Spirits						
Canadian	79,334	87,382	100,111	114,107	123,723	8.4
Imported	11,794	11,473	15,006	17,540	18,921	7.9
	91,128	98,855	115,117	131,647	142,644	8.4
Wines and Ciders						
Canadian	8,054	8,854	11,233	12,632	13,178	4.3
Imported	6,352	7,357	8,851	10,171	11,186	10.0
	14,406	16,211	20,084	22,803	24,364	6.8
Beer, Ale and Stout						
Canadian	76,565	92,154	102,296	114,415	129,348	13.1
Imported	514	475	535	666	754	13.2
	77,079	92,629	102,831	115,081	130,102	13.1
Total						
Canadian	163,953	188,390	213,640	241,154	266,249	10.4
Imported	18,660	19,305	24,392	28,377	30,861	8.8
Total	182,613	207,695	238,032	269,531	297,110	10.2

Value of Sales — Continued

% of Gross Sales for Fiscal Year 1983-84



Volume of Sales — Litres

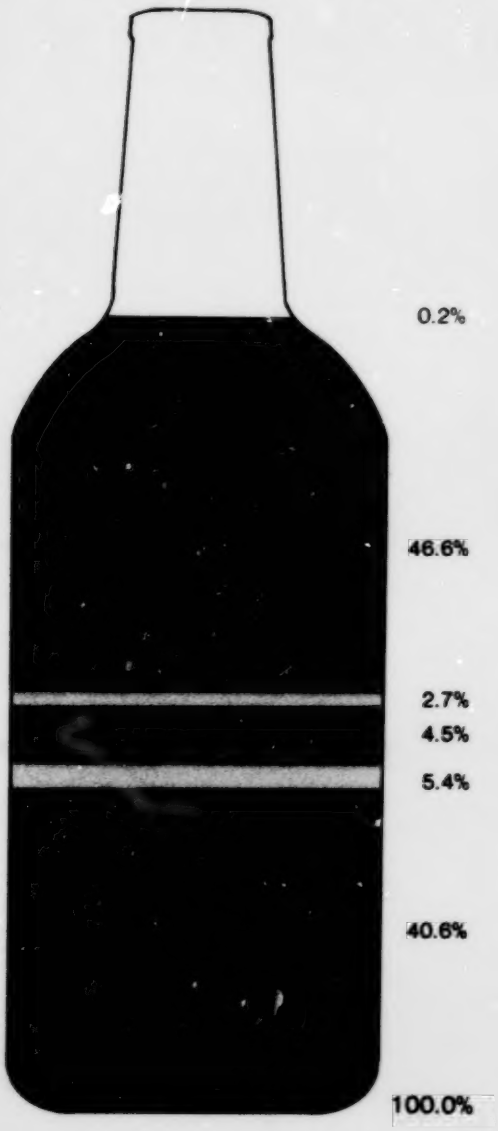
Type and Origin of Liquor (In 000's of Litres)

Fiscal year	1979-80	1980-81	1981-82	1982-83	1983-84	% Increase (Dec.) Over Previous Year
Spirits						
Canadian	7 369	7 487	7 713	7 878	7 400	(6.1)
Imported	968	809	954	1 009	976	(3.3)
	8 337	8 296	8 667	8 887	8 376	(5.7)
Wines and Ciders						
Canadian	2 891	2 809	3 238	3 290	3 170	(3.6)
Imported	1 391	1 342	1 658	1 838	1 901	3.4
	4 282	4 151	4 896	5 128	5 071	(1.1)
Beer, Ale and Stout						
Canadian	67 759	71 424	64 892	64 948	66 172	1.9
Imported	218	186	214	258	264	2.3
	67 977	71 610	65 106	65 206	66 436	1.9
Total						
Canadian	78 020	81 721	75 843	76 116	76 742	.8
Imported	2 578	2 337	2 826	3 105	3 141	1.2
	80 598	84 058	78 669	79 221	79 883	.8

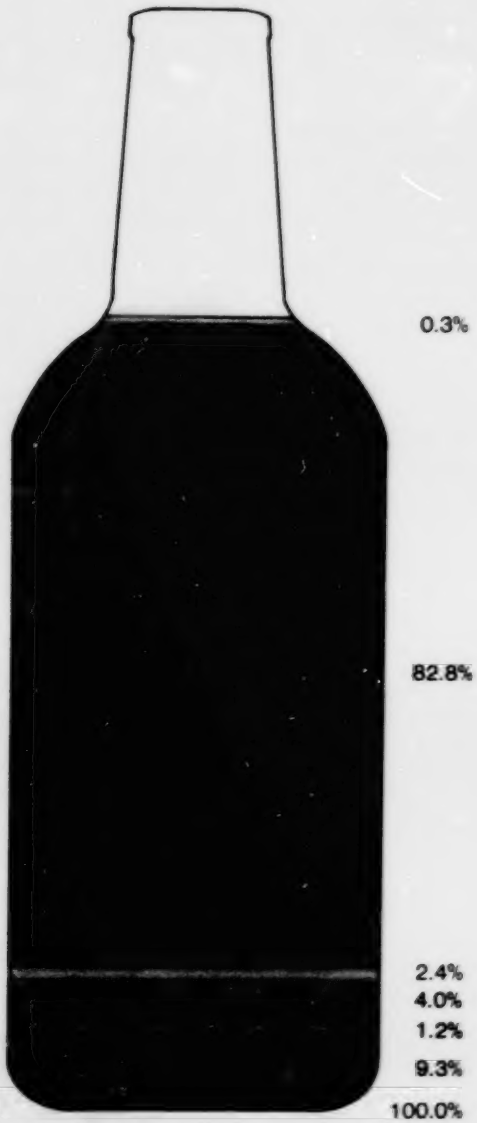
Volume of Sales — Litres — Continued

% of Volume Sales for Fiscal Year 1983-84

Litres of Pure Alcohol



Litres of Product



Note: For pure alcohol content, the following average percentages are used:

Beer	- 5%
Wine	- 10%
Spirits	- 39%

Imported

Domestic

Per Capita Liquor Sales (Litres)

Fiscal year	1979-80	1980-81	1981-82	1982-83	1983-84
Spirits	8.76	8.64	8.95	9.07	8.43
Wine	4.50	4.33	5.06	5.24	5.10
Beer	71.46	74.64	67.24	66.58	66.93
Pure Alcohol	7.44	7.53	7.36	7.39	7.14

Notes:

- These are sales, not consumption figures.
- To arrive at Adult per capita sales (adult defined to be legal drinking age and above) multiply per capita sales figures by the following factors: 1979/80 — 1.50*, 1980/81 — 1.49*, 1981/82 — 1.48*, 1982/83 — 1.47*, 1983/84 — 1.46*.
  (*Based on estimates from Statistics Canada)
- There are several factors that distort the above table:

1979-80	Lock out by Alberta Breweries Employees	July 3 - July 24/79
	Strike by Saskatchewan Liquor Board Employees	Nov. 24 - Dec. 18/79
1980-81	Strike by Alberta Liquor Control Board Employees	July 3 - July 29/80
	Strike by Alberta Breweries Emplcyees	July 23 - Feb. 18/81
	Strike/Lockout of Saskatchewan Liquor Board Employees	Nov. 17 - Jan. 4/81

Schedule of Sales by Liquor Stores, for the year ended March 31, 1984

Location	Number	Wines & Spirits	Beer	Total
Assiniboia	519	$ 1,079,106	$ 324,116	$ 1,403,222
Battleford	522	978,651	342,280	1,320,931
Biggar	525	671,741	216,539	888,280
Broadview	586	340,037	174,406	514,443
Buffalo Narrows	606	418,997	418,324	837,321
Cabri	589	25,661	5,752	31,413
Canora	536	1,004,249	204,178	1,208,427
Carlyle	554	745,903	247,244	993,147
Carrot River	601	404,641	195,348	599,989
Creighton	542	922,616	148,948	1,071,564
Davidson	555	457,857	155,378	613,235
Esterhazy	556	853,835	312,827	1,166,662
Estevan	520	2,142,910	598,366	2,741,276
Eston	602	344,963	93,381	438,344
Fort Qu'Appelle	553	1,134,113	359,594	1,493,707
Foam Lake	597	580,760	158,763	739,523
Gravelbourg	518	543,767	180,809	724,576
Gull Lake	516	463,434	122,594	586,028
Hafford	595	284,988	80,447	365,435
Hudson Bay	545	708,603	244,794	953,397
Humboldt	515	1,491,856	589,621	2,081,477
Indian Head	543	537,293	209,397	746,690
Ituna	531	455,378	92,595	547,973
Kamsack	512	920,310	216,903	1,137,213
Kelvington	541	527,980	119,761	647,741
Kerrobert	537	395,230	135,831	531,061
Kindersley	523	1,517,547	412,960	1,930,507
Kipling	528	441,572	130,268	571,840
Langenburg	563	339,499	138,610	478,109
Lanigan	564	522,787	175,499	698,286
La Loche	567	249,129	431,562	680,691
La Ronge	588	1,447,156	423,492	1,870,648
Leader	551	420,539	142,425	562,964
Lloydminster	548	548,074	105,229	653,303
Maple Creek	521	727,066	266,705	993,771
Meadow Lake	532	1,413,294	610,286	2,023,580
Melville	514	1,377,629	356,386	1,734,015
Melfort	524	1,577,438	450,787	2,028,225
Moose Jaw:				
510 4th Ave. S.W.	562	1,675,492	566,345	2,241,837
100 Fairford St. W.	506	4,974,731	1,367,615	6,342,346
Moosomin	547	792,769	265,981	1,058,750
North Battleford	509	3,084,136	891,779	3,975,915
Nipawin	534	1,637,191	501,841	2,139,032
Outlook	576	517,649	212,131	729,780
Ponteix	579	458,600	128,418	587,018
Preeceville	605	669,540	140,409	809,949
Prince Albert:				
South Hill Shopper's Mall	546	3,817,997	1,511,519	5,329,516
554 17th St. W.	507	3,652,166	1,012,064	4,664,230
Radville	529	341,191	113,313	454,504
Raymore	568	486,611	138,102	624,713

Schedule of Sales by Liquor Stores, for the year ended March 31, 1984 — Continued

Location	Number	Wines & Spirits	Beer	Total
Regina:				
1702 Park St.	569	3,749,287	1,738,214	5,487,501
Park St. & 10th Ave. E.	500	6,714,965	—	6,714,965
Normanview Shopping Centre	502	2,481,791	1,129,363	3,611,154
1881 Broad St.	526	3,948,655	1,197,389	5,146,044
1165 Pasqua St.	560	2,741,487	1,397,623	4,139,110
Broadway Shopping Centre	501	2,652,682	922,803	3,575,485
North Albert	550	6,855,763	3,316,234	10,171,997
South Albert	557	7,924,536	2,140,856	10,065,392
Rosetown	544	943,437	272,710	1,216,147
Rosthern	513	459,372	198,115	657,487
Saskatoon				
Sutherland	572	1,795,953	872,700	2,668,653
401 20th St. W.	503	2,105,759	628,295	2,734,054
Churchill Shopping Centre	505	1,486,445	628,229	2,114,674
Westgate Plaza	561	6,827,217	3,232,517	10,059,734
1715 Idylwyld N.	566	4,967,092	1,696,314	6,663,406
Grosvenor Park	573	4,448,566	1,207,612	5,656,178
124 3rd Ave. N.	565	8,119,999	1,127,298	9,247,297
2325 Preston Ave.	559	5,759,993	2,201,941	7,961,934
Shaunavon	517	723,780	209,112	932,892
Shellbrook	600	481,105	219,989	701,094
Stoughton	604	273,379	73,558	346,937
St. Walburg	539	354,480	139,096	493,576
Swift Current	510	3,326,767	1,211,359	4,538,126
Tisdale	538	1,082,877	326,866	1,409,743
Unity	599	700,610	242,290	942,900
Uranium City	552	384,363	123,604	507,967
Wadena	558	735,105	189,283	954,388
Wakaw	540	378,718	173,620	552,338
Waskesiu (summer only)	533	262,422	149,955	412,377
Watrous	530	655,827	207,870	863,697
Watson	549	480,630	173,667	654,297
Weyburn	511	2,218,028	695,054	2,913,082
Wilkie	527	440,327	157,903	598,230
Wynyard	535	746,587	210,440	957,027
Yorkton	508	4,089,546	969,106	5,058,652
Total		142,472,232	45,822,907	188,295,139
Less: Drug Discounts		585		585
		$142,471,647	$45,822,907	$188,294,554

Schedule of Wines and Spirits Purchased

(Including Certain Malt Liquors)
for the Year Ended March 31, 1984

Purchased from	Address	Amount
Achaia-Clauss Wine Company Limited	Patras, Greece	$ 9,955
Age Bodegas Unidas, S.A.	Fuenmayer, Spain	1,683
Agros, Exporters	Warsaw, Poland	42,145
Alberta Distillers Limited	Vancouver, British Columbia	1,246,304
Almaden Vineyards Inc.	San Jose, California	20,455
Andres Wines (Alberta) Limited	Calgary, Alberta	772,282
Angostura International Limited	Toronto, Ontario	5,000
Anthon, Torben	Slangerup, Denmark	245
Armagnac, Sempe	Paris, France	570
Asbach & Company	Ruedesheim, West Germany	9,607
Associated Importers Inc.	Detroit, Michigan	720,816
Bach, Masia S.A.	Barcelona, Spain	231
Baker, Jack, Distillers Ltd.	Toronto, Ontario	9,538
Bailey, R & A & Co. Ltd.	Dublin, Ireland	385,797
Ballantine, George & Son Ltd.	Dumbarton, Scotland	182,750
Balthasar Ress K.G.	Hattenheim/Rheingau, West Germany	8,014
Barbarossa Wines	Westbank, British Columbia	767
Barnes Wines Limited	St. Catharines, Ontario	105,684
Barossa Co-operative Winery	Nuriootpa, South Australia	5,252
Barbero S. P. A.	Lugano, Switzerland	5,785
Barre, Ets. Freres	Clisson, France	622
Barriere, A & R Freres	Bordeaux, France	3,666
Barton & Guestier	Bordeaux, France	53,044
Bass Export Limited	Glasgow, Scotland	5,004
Beam, James Distilling Company	Chicago, Illinois	18,376
Beauchant-Duroc, Louis	France	2,161
Begg, John Limited	Glasgow, Scotland	6,362
Bell, Arthur & Sons Limited	Perth, Scotland	7,870
Benedictine	Paris, France	13,763
Bergerie, La	Pauillac, France	107,194
Berry Bros. & Rudd Limited	London, England	9,458
Bersano	Asti, Italy	308
Biegler, Hans Andreas Weingut	Rathausstrabe, Germany	217
Black Tower	Bingen/Rhein, West Germany	103,972
Bodegas Montelorca, S.A.	Logrono, Spain	2,680
Bodegas Rioja Santyago, S.A.	Rioja, Spain	14,432
Bodegas Velazques, S.A.	Rioja, Spain	965
Bols Nederland B.V.	Amsterdam, Holland	62,224
Borie-Manoux	Bordeaux, France	4,632
Bouchard Aine & Fils	Cedex, France	112,425
Bouchard, Paul & CIE	Cote-D'or, France	1,224
Boutari, John & Son S.A.	Greece	3,155
Bright, T. G. & Company Limited	Niagara Falls, Ontario	312,121
Brown-Forman International Limited	Louisville, Kentucky	35,775
Bulmer, H. P. Limited	Hereford, England	2,298
Burrough, James Limited	London, England	45,406
Bushmills Distillery, The Old	Northern Ireland	5,064
Buton, Gio & C. S. P. A.	Bologna, Italy	245
Calona Wines Limited	Kelowna, British Columbia	2,133,558
Calvet, J. & Cie	Cedex, France	17,041
Cantina Sociale Colli Albani	Roma, Italy	54,792
Cantina Terre Del Barolo	Piemonte, Italy	2,783
Cantine Giorgio Lungarotti, S.P.A.	Perugia, Italy	1,501

Schedule of Wines and Spirits Purchased — Continued

(Including Certain Malt Liquors)
for the Year Ended March 31, 1984

Purchased from	Address	Amount
Cantine Vaja S. P. A.	Bolzano, Italy	$ 327
Cantine Duca D'Asti	Asti, Italy	807
Carolan, T. J. & Son Ltd.	Tipperary, Ireland	15,706
Caroni (1975) Limited	Trinidad, West Indies	8,615
Casa Dos Vinhos Da Madeira LDA	Madeira, Portugal	2,038
Casa Vinicola Barone Ricasoli	Firenze, Italy	2,905
Casa Vinicola Fazi Battaglia	Roma, Italy	1,419
Casabello Wines Limited	Penticton, British Columbia	139,212
Catto, James & Company Limited	London, England	36,830
Caves Alianca Vinicola	Codex, Portugal	12,545
Caves Do Barrocao, LDA	Codex, Portugal	2,184
Caves Do Casalinho, LDA	Porto, Portugal	4,538
Caves De Wissembourg, S.A.R.L.	Wissembourg, France	565
Caves St. Pierre	Chateauneuf-Du-Pape, France	10,654
Ca. Giovanni Battista Bertani S.P.A.	Verona, Italy	1,579
Chapoutier, M. S.A.	France	3,295
Charal Winery & Vineyards	Blenheim, Ontario	3,966
Chartreuse Diffusion	Cedex, France	2,123
Chateau & Estate Wines	New York, New York	922
Chateau Des Charmes Wines Ltd.	St. David's, Ontario	54
Chateau De La Gardine	Vaucluse, France	11,415
Chateau-Gai Wines	Calgary, Alberta	116,746
Chateau-Gai Wines Limited	Niagara Falls, Ontario	102,253
Chauvenet, F.	Cote D'Or, France	8,735
Chianti Melini S. P. A.	Sienna, Italy	8,986
Chiarli — 1860 (S.R.L. Pr. I.V.I.)	Modena, Italy	14,294
Chivas Brothers Limited	Paisley, Scotland	63,709
Cierrevi, S. R. I.	Forli, Italy	9,542
Cinzano, Francesco & C.I.A.	Turin, Italy	15,223
Clerget, Raoul	Meursault, France	1,376
Clusserath, Math. Jos.	Mehring/Mosel, Germany	15,522
Cockburn Smithes & Co. Ltd.	London, England	804
Codorniu, S. A.	Barcelona, Spain	6,101
Cointreau	Cedex, France	8,875
Colio Wines of Canada Limited	Harrow, Ontario	2,791
Consorzio Produttori Vini Di Velletri	Italy	11,516
Co-operative Winegrowers Assoc. of South Africa	Cape Province, South Africa	13,867
Corby Distilleries Limited	Corbyville, Ontario	3,256,234
Courvoisier International	Jarnac, France	31,716
Crabbie, John & Company Ltd.	Edinburgh, Scotland	674
Cruse & Fils Freres	Cedex, France	16,926
Cusenier	Cedex, France	383
Cuvillo & CIA	Puerto de Santa Maria, Spain	3,382
Danisco	Glostrup, Denmark	1,087
Dawson, Peter Ltd.	Glasgow, Scotland	25,039
Deinhard & Company, K. G. A. A.	Koblenz, West Germany	6,501
De Muller S. A.	Tarragona, Spain	4,781
De Navilly, F.	Cedex, France	4,861
De Neuville	Cedex, France	32,884
De Kuyper, John & Son	Montreal, Quebec	8,354
Dewar, John & Sons Limited	Perth, Scotland	41,658
Distillerie Stock S.P.A.	Italy	3,494

Schedule of Wines and Spirits Purchased — Continued

(Including Certain Malt Liquors)
for the Year Ended March 31, 1984

Purchased from	Address	Amount
Doornkaat	Norden, West Germany	$ 953
Dopff	France	1,801
Dortmunder Union Schultheiss-Brauerei, AG	West Germany	6,222
Drambuie Liqueur Co. Ltd., The	Edinburgh, Scotland	122,455
Drathen, Ewald Theod. K.G.	West Germany	7,551
Drouhin, Joseph	Beaune, France	6,144
Dufouleur Freres	Burgundy, France	4,458
Dujardin & Company	Rhine, West Germany	6,357
Dumons, G. M.	Cedex, France	562
Distilleries Dumont Ltee, Les	Rougemont, Quebec	6,996
Dupuy, O. & Company	Cognac Charente, France	4,008
EMU Wine Company	Mile End, South Australia	8,933
Enoteca Internazionale De Rham	Firenze, Italy	236
Eschenauer, Louis	Cedex, France	22,494
Establissements Fourcroy S. A.	Bruxelles, Belgium	3,725
Exports Incorporated	Portal, North Dakota	899
Export Union	West Germany	2,707
F. B. M. Distillery Co. Ltd.	Brampton, Ontario	981,859
Fisher, Donald Limited	Edinburgh, Scotland	996
Folonari S. P. A. L.	Verona, Italy	14,145
Fonseca, J. M., Da	Lisbon, Portugal	2,250
Frankhof-Kellerei, GmBH	West Germany	3,163
Frescobaldi, Marchesi, De	Florence, Italy	11,240
Freixenet, S. A.	Barcelona, Spain	9,362
Fritz Nordhaus & Co.	West Germany	4,632
Fromm and Sichel Inc.	Santa Rosa, California	8,190
Galliano International	New York, New York	25,188
Gallo, E. & J. Winery	Modesta, California	33,114
Gancia, F. LLI & C. Savas Ind. SPA	Torino, Italy	14,632
Gelas, B. & Fils	Toulouse, France	608
Gibson Canada Inc.	Montreal, Quebec	370,412
Gilbey Canada Inc.	Toronto, Ontario	2,577,254
Gilbey De Loudenne S. A.	Lesparre, France	13,232
Giraud, Robert S. A.	Girande, France	16,570
Girolamo Luxardo, S. P. A.	Italy	10,685
Glayva International Ltd.	Scotland	27,183
Glenlivet Whisky Co. Ltd., The	Edinburgh, Scotland	7,359
Glenmore International Inc.	Louisville, Kentucky	361
Gloag, Matthew & Son Ltd.	Perth, Scotland	3,295
Gonzalez Byass S. A.	Spain	732
Gould Campbell Oporto	Codex, Portugal	1,922
Grant, J. & G. Int.	Banffshire, Scotland	2,293
Grant, William & Sons Limited	Glasgow, Scotland	13,511
Guntrum, Louis Weinkellerei	West Germany	98,906
Gurtler, Karl E. & Co. Ges.M.B.H.	Austria	4,630
Haig, John & Company Limited	Markinch, Scotland	5,412
Hakutsuru Sake Brewing Co. Limited	Japan	4,076
Hamilton's Ewell Vineyards Pty. Ltd.	Glenelg, South Australia	1,652
Hanschell Inniss Ltd.	St. John's, Newfoundland	21,500
Hardy, Thomas & Sons Pty. Ltd.	Mile End, South Australia	11,838
Harvey, John & Sons Limited	Bristol, England	52,392
Heidsieck Henroit, Charles S.A.	Cedex, France	27,072

Schedule of Wines and Spirits Purchased — Continued

(Including Certain Malt Liquors)
for the Year Ended March 31, 1984

Purchased from	Address	Amount
Heineken Brouwerijen B.V.	Rotterdam, Holland	$ 107,124
Henkell & Company	Weisbaden, West Germany	34,175
Hennessy, James & Company	Cognac, France	30,780
Heublein International Sales Corp.	New York, New York	3,401
Hill Thomson & Company Ltd.	Edinburgh, Scotland	15,209
Hill, William & Company	Napa, California	4,249
Hoch Exportkellerei, Carl Jos., G.M.B.H.	West Germany	624
Hudson's Bay Distillers Ltd.	Toronto, Ontario	132,828
Hugel et Fils	France	3,238
Imported Beer Company, The	Mississauga, Ontario	2,255
I. L. L. V. A. Saronno S.P.A.	Saronno, Italy	18,773
Inniskillin Wines Inc.	Niagara Falls, Ontario	19,590
Irish Distillers International	Dublin, Ireland	25,450
Irish Mist Liqueur Co. Ltd., The	Tullamore, Ireland	12,374
Jaboulet Aine, Paul	France	1,731
Jacobsen, J. J. Co. Ltd. A/S	Odense, Denmark	10,300
Jaffelin, Maison	Cedex, France	5,208
Johnston, Nath'l & Fils	Bordeaux, France	2,269
Jordan & Ste. Michelle Cellars	St. Catharines, Ontario	1,064,691
Jungkenn, Ernst Weingut	Oppeheim/Rhein, Germany	1,772
Justerini & Brooks Limited	London, England	52,352
Keller-Geister-Kellerei Hannese & Co. KG	West Germany	2,857
Kellereien F. W. Langguth Erben GmBH & Co. K.G.	West Germany	19,974
Kelleramt Chorherrenstift	Austria	1,319
Kendermann, Hermann G.M.B.H.	West Germany	156,353
Klosterberg Cellars Ltd.	Westbank, British Columbia	4,312
Kloster Kellerei Bingen G.M.B.H.	West Germany	1,844
Kopke, C. N. & Co. Limited	Codex, Portugal	596
Kressman, Ed & Company	Cedex, France	89,796
Kronenbourg, Brasseries	Cedex, France	6,248
Kylix International Limited	Devon, England	14,769
Labatt Breweries of Canada Ltd.	London, Ontario	9,043
Labatt's Breweries of British Columbia	New Westminster, British Columbia	720
Labatt's Ontario Breweries	Weston, Ontario	931
Lade, Bulloch & Co. Ltd.	Glasgow, Scotland	1,326
Laine, Jules & Company	Cognac, France	1,629
Lamberti S. P. A.	Italy	124,443
Lamblin Et Fils	France	10,209
Lamont Winery Incorporated	Kern County, California	1,969
Langenbach & Co. G.M.B.H.	West Germany	13,915
Lauder, Archibald & Co.	Dumbarton, Scotland	28,387
Lichine, Alexis & Company	Bordeaux, France	14,381
Lindemans Wines Pty. Limited	Lidcombe, Australia	117,842
London Winery Limited	London, Ontario	48,095
Lorch Weinkellerei, Weingut	Weinstrasse, Germany	7,053
Lowenbrau Munchen	Munchen, West Germany	30,698
MacNish, Robert & Co. Ltd.	Dumbarton, Scotland	42,037
Mahler-Besse S. A.	Bordeaux, France	4,618
Maison Albert Bichot	Cedex, France	8,634
Maison, Laligant-Chameroy	Cote D'Or, France	1,990
Maison Bouchard & Fils	Cedex, France	10,880

Schedule of Wines and Spirits Purchased — Continued

(Including Certain Malt Liquors)
for the Year Ended March 31, 1984

Purchased from	Address	Amount
Maison Secrestat Limitee, La	Dorval, Quebec	$ 631
Maison Louis Latour	Cedex, France	1,187
Maison Prunier	Cognac, France	1,387
Maison, Sichel	Cedex, France	39,539
Maison Tarride Ledroit & Cie	Bordeaux, France	13,360
Mara, William, Company	Belleville, Ontario	29,743
Marchesi L.eP. Antinori	Florence, Italy	2,753
Maker's Mark Distillery, Inc.	Bardstown, Kentucky	590
Marnier-Lapostolle	Paris, France	503,544
Martell & Co.	Cedex, France	9,733
Martini, Louis M. Winery	St. Helena, California	1,522
Martini & Rossi, I.V.L.A.S.	Torino, Italy	39,691
Masson, Paul Vineyards	New York, New York	50,183
McCallum, D. & J. Limited	Edinburgh, Scotland	10,721
McGuinness Distillers Limited	Toronto, Ontario	3,075,736
McPherson, John E. & Sons Ltd.	Edinburgh, Scotland	8,048
Meagher's Distillery Ltd.	Montreal, Quebec	1,188,613
Melchers Inc.	Montreal, Quebec	438,974
Melville, Distilleries Limited	Laval, Quebec	1,114
Metaxa, S. & E. & A. Distilleries S.A.	Athens, Greece	32,444
Meyer, Peter Winery G.M.B.H.	West Germany	4,670
Mildara Wines Limited	Mildura, Australia	200
Mission Hill Vineyards, Inc.	Westbank, British Columbia	10,078
Moet & Chandon	Epernay, France	79,700
Moillard	Cedex, France	2,596
Molson Brewery B.C. Ltd.	Vancouver, British Columbia	456
Mommessin, S. A.	Cedex, France	18,759
Monarch Wine Co. Inc.	Brooklyn, New York	22,337
Monimpex	Budapest, Hungary	45,702
Marques De Monistrol, S. A.	Barcelona, Spain	1,207
Moreau, J. et Fils	Chablis, France	8,743
Morrison Distillers Ltd.	Guelph, Ontario	2,957
Moser, Lenz GmBH	Krems, Austria	62,186
Muller, Rudolf G.M.B.H. & Co. KG	Germany	17,364
Mumm, G. H. & Cie	Cedex, France	77,706
National Distillers Products Co.	Pittsburgh, Pennsylvania	9,433
Establissements Noilly Prat	Cedex, France	4,656
O'Darby, J. J. Limited	Douglas Cork, Ireland	5,551
Okanagan Cider Co. Ltd., The	Westbank, British Columbia	44,494
Okura Shuzo Co. Ltd.	Kyoto, Japan	10,741
Palliser Distillers Limited	Toronto, Ontario	53,726
Park & Tilford Canada Inc.	Montreal, Quebec	153,831
Pasquier-Desvignes, S. A.	France	786
Paternina, Federico S. A.	Haro, Spain	2,539
Pedro Domecq S. A.	Spain	1,137
Penfolds Wines Pty. Limited	Magill, South Australia	8,389
Piat Pere & Fils	France	28,164
Pieroth, Ferdinand Weingut-Weinkellerei	West Germany	21,310
Potter Distilleries Ltd.	Langley, British Columbia	177,809
Premiovini S.P.A.	Brescia, Italy	1,978
Quality Products S. R. L.	Milano, Italy	6,164
Racke, A.	West Germany	55,476

Schedule of Wines and Spirits Purchased — Continued

(Including Certain Malt Liquors)
for the Year Ended March 31, 1984

Purchased from	Address	Amount
Raymond, Edmond	Bordeaux, France	$ 1,423
Reh, Franz & Sohn G.M.B.H. K.G.	Germany	12,465
E. Remy Martin & Co. S. A.	Cedex, France	30,276
Remy — Pannier	Cedex, France	17,450
Rheinberg Kellerei G. M. B. H.	Germany	1,198
Rieder Distillery Ltd.	Grimsby, Ontario	10,738
Riemerschmid, Anton	Munchen, West Germany	4,723
Rivera, Azienda Vinicola S. P. A.	Andria, Italy	313
Rodet, Antonin	Mercurey, France	24,510
Rodriguez & Berger	Madrid, Spain	1,553
Roederer, Louis Champagne S. A.	Cedex, France	2,193
Roger, Champagne Pol	Cedex, France	15,521
Ropiteau Freres	Cote D'Or, France	1,654
Rosenhof Weinkellerei G.M.B.H.	West Germany	9,218
Ruffino, I. L.	Brescia, Italy	15,396
Rumark Rums Canada Ltd.	Toronto, Ontario	67,125
Rutherford Hill Winery	St. Helena, California	100
Sal, A. & C S.A.S.	Brescia, Italy	507
Sanderman, George G. Sons & Co.	Spain	522
Sapin, Paul	Belleville, France	6,636
Schenley Canada Inc.	Montreal, Quebec	1,331,934
Schlink, Gunther, KG	West Germany	609
Schmitt'sches, Gustav Adolf Weingut	West Germany	186,872
Schneider, Michel Nachf.	West Germany	20,125
Scholl & Hillebrand	Germany	8,982
Schroder & Schyler & Cie	Cedex, France	17,722
Scottish & Newcastle Breweries	Edinburgh, Scotland	8,300
Seagram Company Ltd., The	Gimli, Manitoba	2,794,754
Seagram, Joseph E. & Sons Ltd.	Montreal, Quebec	537,237
Seagram's De Mexico, S. A.	Mexico	10,774
Sebastiani Vineyards	San Francisco, California	5,039
S.E.M.A.V.	Bordeaux, France	8,980
Seppelt, B. & Sons Limited	Adelaide, South Australia	68,342
Sichel, Sohne, H. G.M.B.H.	Alzey, West Germany	163,856
Slovin	Yugoslavia	13,571
Smith, S. & Son Pty. Ltd.	Angoston, South Australia	1,398
Societe Civile Du Chateau Montlabert	Bordeaux, France	6,190
Societe Co-operative	Israel	2,281
Societe Hellenique S. A.	Athens, Greece	1,904
Societe St. Raphael	Paris, France	1,033
S.E.G.M. Dubonnet International	Paris, France	45,646
Sogrape Sociedade Comercial Dos Vinhos De Mesa De Portugal, S.A.R.L.	Porto, Portugal	171,808
V/O "Sojuzplodo Import"	Moscow, U.S.S.R.	37,999
St. Ursula	Bingen, Germany	22,541
Stewart, J. & G. Ltd.	Edinburgh, Scotland	54,736
Stewart & Son of Dundee Ltd.	Dundee, Scotland	2,002
Subileau, Antoine	Vallet, France	2,742
Sumac Ridge Estate Winery Ltd.	Summerland, British Columbia	2,395
Suntory Limited	Tokyo, Japan	7,050
S. V. I. P.	Vernona, Italy	7,773
Svendborg Vinkompagni A.M.B.A.	Svendborg, Denmark	4,831
Tanqueray, Charles & Co. Limited	London, England	11,736

Schedule of Wines and Spirits Purchased — Concluded

(Including Certain Malt Liquors)
for the Year Ended March 31, 1984

Purchased from	Address	Amount
Taylor California Cellars	Ripon, California	$ 7,263
Teacher, Wm. & Sons Ltd.	Glasgow, Scotland	54,242
Tequila Cuervo, S. A.	Mexico	24,138
Tequila Orendain S.A. De C.V.	Mexico	4,650
Tequila Sauza S.A. De C.V.	Mexico	70,623
Thorin S.A.	France	4,002
Tia Maria Ltd.	West Sussex, England	172,130
Torres, Miguel	Barcelona, Spain	7,932
Tuborg International	Copenhagen, Denmark	23,738
Turpin Freres & Riout	Bordeaux, France	1,649
Twelve Stone Flagons, Ltd.	Pittsburgh, Pennsylvania	747
Union Des Vignerons Des Cotes Du Rhone	Tulette, France	352
United Rum Merchants Ltd.	West Sussex, England	318,899
Utomij, B. V.	Schiedam, Holland	417
Valckenberg, P. J.	Worms, West Germany	10,696
Vedrenne Pere & Fils	St. Georges, France	1,039
Vernaux, Noemie	Cedex, France	9,610
Veuve-Clicquot-Ponsardin, S. A.	Cedex, France	454
Villa Banfi S.P.A.	Rome, Italy	168,034
Vin Geloso Inc.	Laval, Quebec	928
Vinexport	Bucharest, Romania	1,149
Vinicola Do Vale Do Dao LDA	Porto, Portugal	1,652
Vinimpex	Sofia, Bulgaria	264
Vizconde De Ayala	Logrone, Spain	2,684
Walker, Hiram & Sons Limited	Walkerville, Ontario	2,530,089
Walker, John & Sons Limited	London, England	139,974
Warnink, Erven B. V.	Middelharnis, Holland	286
Waterloo Agencies Limited	Montreal, Quebec	16,687
Wente Brothers	Livermore, California	201
Wile, Julius	New York	(614)
Williams & Humbert Limited	Cadiz, Spain	6,107
Wine Group, The	Ripon, California	9,046
Wolfgang Zahn-Weinkellerei	West Germany	11,865
Zentralkellerei Badischer	West Germany	7,085
Zonin S. P. A.	Gambellara, Italy	1,076
		33,474,794

Purchased from Other Liquor Boards:

	Purchases	Sales	
Alberta Liquor Control Board	$147,756	$ 2,933	144,823
British Columbia Liquor Control Board	2,461	—	2,461
Manitoba Liquor Control Commission	16,816	42,160	(25,344)
Newfoundland Liquor Corporation	13,051	—	13,051
Northwest Territories Liquor Control System	—	410	(410)
Nova Scotia Liquor Commission	642	282	360
Liquor Control Board of Ontario	8,792	752	8,040
Quebec Liquor Corporation	3,259	—	3,259
			146,240
			$33,621,034

Schedule of Beer Purchased for the Year Ended March 31, 1984

(with comparative figures for the previous year)

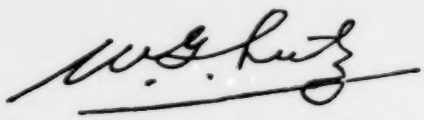
	1984	1983
Carling O'Keefe Brewery Ltd. Regina, Saskatchewan	$31,990,755	$20,331,492
Labatt's Saskatchewan Brewery Ltd. Saskatoon, Saskatchewan	16,851,195	16,743,613
Molson Saskatchewan Brewery Ltd. Regina, Saskatchewan	42,056,162	43,858,437
	$90,898,112	$80,933,542

Auditor's Report

To the Members of the Legislative Assembly of the Province of Saskatchewan:

I have examined the balance sheet of the Saskatchewan Liquor Board as at March 31, 1984 and the statements of income and retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Board as at March 31, 1984 and the results of its operations and changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.



Regina, Saskatchewan
July 27, 1984.

W. G. Lutz, F.C.A.,
Provincial Auditor.

Statement 1 — Balance Sheet as at March 31

	1984	1983
Assets		
Current		
Cash in bank	$ 1,317,955	$ 8,266
Short-term investments at cost which approximates market	7,652,588	—
Accounts receivable	163,883	154,106
Inventory — at cost	12,168,852	12,388,799
Prepaid expenses and supplies	276,088	214,522
Total Current Assets	21,579,366	12,765,693
Due from Consolidated Fund (Note 3)	46,000,000	21,500,000
Fixed		
Buildings, sites and equipment (Note 2)	17,635,995	17,925,555
	$ 85,215,361	$ 52,191,248
Liabilities and Equity		
Current		
Prepaid orders	17,838	46,986
Accounts payable	6,692,493	4,149,193
Liquor Consumption Tax payable	1,597,696	3,094,418
Total Current Liabilities	8,308,027	7,290,597
Pension costs payable (Note 4)	1,273,126	651,865
Equity		
Retained earnings (Statement 2)	75,634,208	44,248,786
	$ 85,215,361	$ 52,191,248

(see accompanying notes)

Statement 2 — Statement of Income and Retained Earnings for the year ended March 31

	1984	1983
Total Sales (Note 5)	$297,109,739	$269,530,883
Cost of Sales (Schedule 1)	167,594,763	159,405,378
Gross Profit	129,514,976	110,125,505
Operating expenses (Schedule 2)	22,242,234	19,981,372
Operating income	107,272,742	90,144,133
Other income (Schedule 3)	3,052,160	2,629,802
Gain on sale of fixed assets	60,520	48,778
Net Income for the year	110,385,422	92,822,713
Retained earnings, beginning of year	44,248,786	61,426,073
	154,634,208	154,248,786
Payments to Minister of Finance	79,000,000	110,000,000
Retained earnings, end of year (Statement 1)	$ 75,634,208	$ 44,248,786

(see accompanying notes)

Statement 3 — Statement of Changes in Financial Position for the year ended March 31

	1984	1983
Source of Funds		
From Operations		
Income from operations	$110,385,422	$ 92,822,713
Charges not requiring funds		
— depreciation and amortization	859,234	700,421
— gain on sale of fixed assets	(60,520)	(48,778)
— accrued pension costs	621,261	651,865
	111,805,397	94,126,221
Proceeds on sale of fixed assets	153,259	74,124
	111,958,656	94,200,345
Reduction in Due from Consolidated Fund	—	14,500,000
	111,958,656	108,700,345
Application of Funds		
Purchase of buildings, sites and equipment	662,413	1,385,168
Payments to Minister of Finance for Consolidated Fund	79,000,000	110,000,000
Increase in Due from Consolidated Fund	24,500,000	—
	104,162,413	111,385,168
Increase (decrease) in working capital	7,796,243	(2,684,823)
Working capital, beginning of year	5,475,096	8,159,919
Working capital, end of year	$ 13,271,339	$ 5,475,096
Represented by:		
Current assets	21,579,366	12,765,693
Current liabilities	8,308,027	7,290,597
	$ 13,271,339	$ 5,475,096

(see accompanying notes)

Notes to Financial Statement March 31, 1984

1. Accounting Policy

(a) Depreciation

Depreciation of buildings has been calculated at rates of 2½% and 5% which are based on the estimated useful life of the buildings. Depreciation of equipment has been calculated at a rate of 15% which is based on the estimated useful life of the equipment. Leasehold improvements are amortized at a rate based on the period of the lease.

(b) Enforcement Expenses

A Treasury Board Regulation issued pursuant to Section 211 of The Liquor Act authorized the payment by the Liquor Board of certain expenses relative to the enforcement of provisions of The Liquor Act.

As a result, the year ended March 31 includes the following expenses.

	1984	1983
Department of Urban Affairs	$1,000,000	$1,000,000
Department of Justice	2,018,003	1,652,707
	$3,018,003	$2,652,707

(c) Pension Plans

Presently, the Board is participating in two pension plans. One is the Public Employees' (Government Contributory) Superannuation Plan. It is a cost based pension plan and all pension costs which are charged to operations are equivalent to the amount provided for funding. The other plan, the Liquor Board Superannuation Plan, is a benefit based plan and accordingly the Board has with the recommendation from its Actuary established the following policies: Current service costs are charged to operations. Past service costs arising from modification of the benefits payable under the plan or adjustments in the pension cost calculations brought about by an actuarial evaluation are charged to operations over the future working period of the present members of the plan, not to exceed 15 years. These charges are based on a level percentage of employees contributions to this plan. Any differences between amounts charged to operations and amounts provided for funding is included as a liability or deferred charge.

2. Buildings, Sites and Equipment

	Cost	1984 Accumulated Depreciation	Net Book Value	1983 Net Book Value
Sites	$ 2,148,655	$ —	$ 2,148,655	$ 2,148,655
Buildings	16,402,181	2,100,244	14,301,937	14,473,730
Furniture and equipment	1,934,871	1,247,739	687,132	711,831
Leasehold improvements	953,763	455,492	498,271	591,339
	$21,439,470	$3,803,475	$17,635,995	$17,925,555

3. Due From Consolidated Fund

This amount represents funds deposited to the credit of the Liquor Board in the Consolidated Fund of the Province within the provisions of Section 209 of The Liquor Act and Section 16 of The Department of Finance Act and Treasury Board Regulations. This amount, which is non-interest bearing, may be reduced as decisions are made by Treasury Board concerning the disposition of profits under Section 212 of The Liquor Act.

4. Pension Plan

An actuarial report on the Liquor Board Superannuation Fund as at December 31, 1981 established an amount of $15,205,245 for past service costs which is required to supplement the current service cost to meet all future benefits. The adjusted provision for superannuation expense for 1984 is $1,594,875 ($475,315 for current service costs, $1,119,560 for amortizing past service costs). The amount of unamortized past service costs as at March 31, 1984 is $12,915,041. The funding for the plan during 1983/84 was $973,614. The difference between the Board's provision and funding for pension costs gives rise to a $1,273,126 pension cost payable.

5. Sales

Total sales are comprised of the following:

	1984	1983
Wines and Spirits		
— in stores	$142,471,647	$131,517,460
— to special vendors	25,289,848	23,598,458
	167,761,495	155,115,918
Beer		
— to licensees	81,416,835	75,058,320
— in stores	45,822,907	37,506,599
— to special vendors	2,108,502	1,850,046
	129,348,244	114,414,965
	$297,109,739	$269,530,883

6. Related Parties

Included in these financial statements are expenses resulting from routine operating transactions conducted at prevailing market prices with various Saskatchewan crown controlled departments, agencies and corporations with which the Board is related.

Account balances resulting from these transactions are included in the balance sheet and are settled on normal trade terms. Other amounts due to (from) related parties and the terms of settlement are described separately in the Financial Statement and the notes thereto.

7. Contingency

The terms of a collective bargaining agreement for the 1983-84 fiscal year remain unsettled. The amount of a settlement that would apply to the year ended March 31, 1984 is undetermined.

Schedule 1 — Cost of Sales for the Year Ended March 31

	1984	1983
Inventory, beginning of year	$ 12,388,799	$ 12,068,950
Net Purchases	124,284,594	116,032,029
Freight	3,890,970	6,860,818
Duty and excise tax	39,199,252	36,832,380
	179,763,615	171,794,177
Less inventory, end of year	12,168,852	12,388,799
	$167,594,763	$159,405,378

(see accompanying notes)

Schedule 2 — Operating Expenses for the Year Ended March 31

	1984	1983
Audit fees	$ 40,171	$ 20,708
Bank service charges	75,586	43,598
Breakages	156,986	114,834
Building operation	442,145	523,275
Communications	173,542	157,188
Customer service programs	394,118	12,238
Data processing	253,781	314,215
Depreciation on buildings	517,686	485,151
Enforcement expense (Note 1(b))	3,018,003	2,652,707
Fixtures written off, maintenance and depreciation on equipment	568,444	305,957
Grants in lieu of taxes	642,748	601,028
Insurance	67,591	124,253
Pension Costs	1,749,673	1,810,955
Rent and Utilities	1,143,834	1,052,601
Salaries, wages and fringe benefits	11,981,626	11,014,113
Stationery and supplies	400,543	399,024
Sundry	409,127	234,397
Travel and vehicle	206,630	115,130
	$ 22,242,234	$ 19,981,372

(see accompanying notes)

Schedule 3 — Other Income for the Year Ended March 31

	1984	1983
Interest revenue	$ 2,069,202	$ 2,146,340
Liquor Consumption Tax Commission	5,066	10,161
Permit revenue	581,649	233,831
Sundry revenue	396,243	239,470
	$ 3,052,160	$ 2,629,802

(see accompanying notes)

POOR

QUALITY

ORIGINAL